



RETAIL DEALER'S INVENTORY RETURN

under the Tobacco Tax Act

GENERAL INQUIRIES

Toll-free: 1 877 388-4440

Table with 2 columns: Field Name, Value. Fields include Business Number, Registration Number (TRA -), RETURN DUE DATE (January 31, 2018), and Return Period (December 31, 2017).

Freedom of Information and Protection of Privacy Act (FOIPPA) The personal information on this form is collected for the purpose of administering the Tobacco Tax Act under the authority of section 26(a) of the FOIPPA.

PART A - GENERAL INSTRUCTIONS

- Effective January 1, 2018: the tobacco tax rate will increase by 0.8 cents to 24.7 cents per cigarette or gram of tobacco.
All tobacco retail dealers: must complete this inventory return and calculate the tax increase on any inventory in stock at the end of day December 31, 2017.
Consolidate return: complete only one retail dealer's inventory return per legal entity.
Due date: this return and payment (if required) must be filed by January 31, 2018.
Tobacco included in inventory: you must report all tobacco (excluding cigars and tax-exempt/black stock) on the premises and any other location where you store tobacco products.
Cigars: do not include cigars in your inventory count.
Commission: deduct a commission of 5% if you file and pay on-time.
Filing and payment options: eTaxBC, Mail, In person.

PART B - BUSINESS INFORMATION

Form fields for RETAIL DEALER'S NAME, EMAIL ADDRESS, RETAIL DEALER'S ADDRESS, and TELEPHONE NUMBER.

PART C - CERTIFICATION

I declare that all information provided on this form is true and correct to the best of my knowledge and belief. I acknowledge that any false information may result in a fine of up to \$25,000 and/or imprisonment for up to two years.

Form fields for SIGNATURE OF AUTHORIZED SIGNING AUTHORITY, NAME AND TITLE OF AUTHORIZED SIGNING AUTHORITY, and DATE SIGNED.

X

FOR OFFICE USE - DO NOT DETACH

FIN 225 WEB Rev. 2017 / 11 / 16



Return Payment Voucher

under the Tobacco Tax Act

Form field for RETAIL DEALER'S NAME

Table with 2 columns: Field Name, Value. Fields include Business Number, Registration Number (TRA -), RETURN DUE DATE (January 31, 2018), Return Period (December 31, 2017), and AMOUNT PAID.

Make cheque payable to the Minister of Finance

**PART D – INVENTORY REPORT**

RETAIL DEALER'S NAME

TRA -

RETAIL DEALER'S ADDRESS

TYPE OF TOBACCO PACKAGE	A	B	C
	QUANTITY	TAX INCREASE	SECURITY DUE (C = A x B)
<b>Cigarettes</b>			
1. Number of Cartons of 200 Cigarettes		\$1.60	\$
2. Number of Packages of 25 Cigarettes		\$0.20	\$
3. Number of Packages of 20 Cigarettes		\$0.16	\$
<b>Fine-Cut and Other Tobacco Products (do not include vapour products or cigars)</b>			
4. Fine-Cut Cigarette (roll your own) – total number of grams		\$0.008	\$
5. Pipe – total number of grams		\$0.008	\$
6. Smokeless (chewing) – total number of grams		\$0.008	\$
7. Other Tobacco Products – total number of grams		\$0.008	\$
8. Total Security Due (add Lines 1-7 from Column C)			\$
9. Less 5% Commission (Line 8 x 0.05)			\$
<b>10. Net Security Due (Line 8 – Line 9)</b>			\$

For further information, contact the Tobacco Tax Section, Consumer Taxation Programs Branch at:

Toll-free: 1 877 388-4440

Email: [tobaccotax@gov.bc.ca](mailto:tobaccotax@gov.bc.ca)

Website: [gov.bc.ca/tobaccotax](http://gov.bc.ca/tobaccotax)

